

Part A: Strategic Framework of the AWP 2012

1. CONTEXT

The aim of the Fiscalis 2013 programme is to improve the operation of the taxation systems in the internal market. As such, the programme is a tool which is used to support and implement overall Union tax policy. The strategic framework of the Annual Work Programme 2012 builds on this overall Union tax policy and in particular on:

- The Commission's general objective of ensuring that tax policy supports wider EU policy goals.
- The VAT strategy and the implementation of the current VAT rules.
- The coordinated strategy to improve the fight against VAT fraud in the European Union¹.
- Recent and upcoming initiatives to further improve the Union legislative framework on administrative co-operation between Member States' tax authorities with a view to combating tax fraud.
- Recent initiatives to further improve the dialogue between tax administrations and all stakeholders, in particular in VAT with business experts.
- Recent and upcoming initiatives to further improve the EU legislative framework on environmental taxation, excise duties and other indirect taxes and its practical implementation.
- The EU direct tax policy which is to address the concerns of individuals and businesses operating within the Internal Market by focusing:
 - on the elimination of tax obstacles (ie. double taxation) from all forms of cross-border economic activity,
 - on the elimination of unintentional double non-taxation, in addition to continuing the fight against harmful tax competition.

An increased co-ordination of tax systems is being aimed for as it would help Member States to meet these objectives.

¹ COM(2008)807 final

2. POLICY AREAS AND RELATED PRIORITIES FOR 2012

The strategic framework of the Annual Work Programme is structured according to the **overall objective** and **specific objectives** (Article 4 of the legal basis) for the different areas falling within its scope, being VAT and excise duties, direct taxation, taxes on insurance premiums and for candidate and potential candidate countries.

Activities will be carried out in the year 2012 to support the following policy areas:

- 1.1. Improve the proper functioning of the taxation systems in the internal market.
- 1.2. Information exchange and administrative co-operation among Member States.
- 1.3. Understanding of the Union law and of its implementation in Member States.
- 1.4. The sharing, development and dissemination of good administrative practice.
- 1.5. Co-operation between Member States related to taxes on insurance premiums.
- 1.6. Meet the special needs of Candidate Countries.
- 1.7. Horizontal programme issues.

Each of this seven policy areas has been split up into thematic priorities for the year 2012, as follows:

2.1. Improve the proper functioning of the taxation systems in the internal market

Overall objective of Article 4 §1 of the F2013 Decision

2.1.1. Fight against fraud

- Provide general support for the fight against fraud.
- Provide the framework for discussions on anti-fraud issues, including co-ordination of researches, exchange of views on systematic fraud developments and trends as well as the enhancement of common measures to counter fraud.
- Assist participating countries with the implementation of Eurofisc and provide operational support for the functioning of this network, with the aim of strengthening participating countries' anti-fraud strategies.

2.1.2. Tax administration

- Support compliance risk management
- Support voluntary compliance through the exchange of best practices and of new approaches to reduce the tax gap.
- Enhance dialogue between tax administrations and stakeholders
- Reduce administrative burden on businesses and individuals through the simplification and modernisation of tax obligations with simultaneous consideration of anti-fraud issues.
- Develop and improve common risk management methodologies.
- Providing technical assistance to tax administrations of Member States in order to support the implementation of best practices.

2.1.3. An e-tax administration strategy

- Support the development of an e-administration strategy within the participating countries by continuing the ongoing developments in the field of e-administration, including IT solutions to overcome language barriers.

2.1.4. Focus on international dimension to support internal market

- Facilitate the operation of double tax conventions between Member States by means of supporting a better functioning of mutual agreement procedures, and sharing experience and knowledge on the interpretation of double tax convention clauses and ECJ case law in this area.
- Improve participating countries' knowledge and awareness of international developments that are relevant to Union law in the direct and indirect taxation field, in particular developments at OECD level and in relation to Tax Treaties.
- Facilitate a common understanding of transfer pricing principles.

2.2. Information exchange and administrative co-operation among Member States

Objectives 2 (a) i and 2 (b) i (part 1 of sentence) of Article 4 of the F2013 Decision

2.2.1. Administrative co-operation arrangements between tax administrations

2.2.1.1. Tax area

- Support the development and enhancement of mechanisms of administrative co-operation, through joint approaches and exchange of best practices, in particular with a view to evaluating the effectiveness of Union legislation on direct and indirect taxation.
- Stimulate feedback, monitoring and the exchange of best practices to improve the quality of data exchanged and the speed of the exchanges.
- Support the network of liaison officers for administrative co-operation through common activities dealing with practical issues.
- Support the automatic exchange of information and use of standard forms for the purposes of administrative co-operation in the field of direct and indirect taxation, including training activities
- Support the development of computerised country profiles in the field of direct taxation, including training activities.
- Support automated access by competent authorities to certain types of data contained in other Member States' databases - ref Admin Co-op Reg 904/2010 Article 21.
- Exchange experience on the implementation of various tools under Regulation (EU) N° 904/2010, Regulation (EC) N° 2073/2004 and Directive 77/799/EEC: presence of tax officials in the other Participating Countries' tax

administrations, participation in administrative inquiries in other Participating Countries, consultation between competent authorities.

- Invite Member States to measure and to keep track of the results (or other benefits) of the administrative cooperation tools.
- Support discussions on the use of the data exchanged between Member States about Intra-Union transactions, which since 1/1/2010 are exchanged on a monthly basis.
- Support the exchange of information in the field of excise duties and support discussions on the use of risk analysis data and real-time information available in EMCS.

2.2.1.2. Recovery area

- Provide support concerning the improvement of administrative procedures in relation to the Recovery Directive and the implementing measures, in particular through the update of automatic translated forms and of the uniform instrument permitting enforcement and the uniform notification form.
- Provide support for the implementation of Art.6 of Directive 2010/24/EU relating to the exchange of information without prior request (including issues of access to databases).
- Provide support for adapting the electronic request forms to allow their use for recovery assistance on the basis of other agreements (Article 24 (3) of Directive 2010/24/EU)

2.2.2. Multilateral controls

- Enhance the organisation and improve the conduct of multilateral controls covering VAT, excise duties and direct tax.
- Support the planning and management of the Multilateral Controls in order to improve the quality and processing time of the MLC's.
- Strive for a greater use of Multilateral Controls, especially in terms of more participating countries making use of and initiating MLC's.
- Assess and provide support to the communication needs for multilateral controls by setting up new communication structures when required.

2.2.3. Communication and Information Exchange Systems

- Ensure the operation of the systems listed below and provide support, maintenance and improvement to these systems as required:
 - Common Communications Network/Common System's Interface (CCN/CSI) – including the development and promotion of the next generation for CCN : CCN2 architecture and organisational model;

- VAT Information Exchange System (VIES), VAT on e-Services (VoeS) and VIES on-the-Web;
- VAT Package trans-European systems: in particular the improved functioning of the VAT refund system and the development of the mini one stop shop system;
- Excise systems such as SEED, SEED on Europa, and EMCS (Excise Movement and Control System) for movements under suspension of excise duty and upcoming functionalities to partially include duty paid movements and distance selling;
- The Taxation of Savings System (ToS) – Study the feasibility and cost-benefits for developing a system for withholding tax relief cross border investors (FISCO);
- Electronic forms for administrative co-operation in the field of VAT, direct taxes and recovery, and -subject to further decision- the development of a central application for these forms;
- Technical support for administrative co-operation in the field of VAT such as the regionalised exchange of information, and in the field of direct taxation such as on computerised country profiles, the TIN on-the-web checking system, and formats for automatic exchange of information in application of Art.8 of Directive 2011/16/EU;
- Taxes in Europe and Tax Reforms (TEDB/TAXREF) databases.
- Initiate and develop an IT Security Policy applicable to taxation similar to the existing policies for EMCS addressing confidentiality, integrity and availability requirements as well as liability issues.
- Implement synergies between tax and customs IT systems, e.g. by providing an access to SMS (customs stamps) to tax administrations.
- Support the development of new Communication and Information Exchange systems in support of new Union legislation in the field of indirect taxation or direct taxation when it will be adopted or in view of its adoption (cf.1.1).
- Support the management of IT services supply and the use of standards and best practices for development and deployment of trans-European IT systems.

2.3. Understanding of Union law and of its implementation in Member States

Objectives 2 (a) ii and 2 (b) ii of Article 4 of the F2013 Decision

2.3.1. A consistent implementation framework of EU legislation

- Support a consistent implementation framework of existing and upcoming new EU VAT, Excise duties, direct tax and mutual assistance for recovery legislation.

- Support the use and functioning of the Recovery Directive 2010/24/EU and the implementing Commission Regulation and Decision by providing support concerning the understanding and implementation of these provisions, including the development of explanatory notes and training materials.
- Support the understanding of other EU law affecting Member States' recovery possibilities (in particular evolution of the legislation with regard to confiscation of processes of organised crime; legislation concerning insolvency situations).
- Gain a better understanding of tax anti-avoidance controls across the EU with a view to seeking consistency; close down opportunities for tax advisers to use “arbitrage” (i.e. avoid tax payment by using different interpretations of EU legislation), improve the understanding of the differentiation between tax evasion and tax avoidance.
- Investigate possible improvements in procedures for the movement of excise goods released for consumption (duty paid and distance selling).
- Share between tax administrations the understanding of judgements of the Court of Justice of the European Union on VAT, excise duties (including passenger car taxation), recovery and direct taxation cases aimed at facilitating a consistent understanding of their consequences (including data protection issues (directive 95/46)).
- Improve EU Law knowledge and facilitate the interpretation of the Court of Justice of the European Union cases by administrative judges in charge of direct and indirect taxation.
- Ensure consistency and coherence between the customs and tax procedures under EU legislation, as well as their implementation, notably to take account of the most recent customs developments (Modernised Customs Code).

2.3.2. Participating countries’ knowledge of other tax administrations’ legislation and working procedures

- Improve the participating countries’ knowledge of other tax administrations’ direct and indirect taxation legislation, recovery and working procedures.
- Examine the possibilities, best practices and practical methods to apply differentiated car taxes based on CO2 emissions of individual passenger cars, which would both ensure stability of revenue generation and promote sustainability.
- Exchange experience and know how in the area of environmental taxation and national implementation of certain provisions of the energy taxation in particular.
- Exchange experience and know how in the area of alcohol and tobacco taxation, in particular on the application of Directive 2011/64/EU on manufactured tobacco and the use of price and tax measures as an instrument for control of tobacco consumption.

- Exchange experience and know how in the area of recovery of taxes, in particular with regard to precautionary measures and other measures guaranteeing the payment or recovery of taxes.

2.4. The sharing, development and dissemination of good administrative practice

Objectives 2 (a) iii and (b) i (part 2 of sentence) of Article 4 of the F2013 Decision

2.4.1. Registration and Identification of tax payers

- Share knowledge of best practice on the identification of taxpayers, including in relation to recovery assistance and to ways that assist taxpayers operating across borders and having to cope with two or more tax administrations
- Facilitate the exchange of information of Member states concerning issues involving tax representatives of taxable persons (natural and legal persons), such as communication with and delivering to representatives of taxable persons.
- Discuss confidentiality matters regarding information about taxable persons, providing information in tax matters to other administrative authorities, etc., including the provisions of Directive 95/46/EC on data protection and the proportionate use of exemptions available to tax authorities under Article 13 (1) (e) of the Directive necessary for protecting economic and financial interests.

2.4.2. Processing of tax declarations

- Exchange views and best practices between tax administrations in the field of the processing of tax declarations.

2.4.3. Tax control and audit

- Exchange experience in the area of non-conventional ways of control.
- Develop and stimulate the use of new audit technologies by tax administrations and in particular build on the ongoing developments in the field of e-auditing.
- Share best practice on the electronic exchange of information between taxable persons and tax administrations for audit purposes, in particular relating the Standard Audit File.
- Develop and improve common audit techniques for combat of tax evasion and avoidance.

2.4.4. Collection and recovery of taxes

- Exchange views and best practices between tax administrations in the field of the collection and recovery of taxes, including one-stop shops, simplified claim forms, multi-lingual forms, publication of information for taxpayers.

- Support the exchange of experience in the use of Council Regulation (EC) N° 1346/2000 on insolvency (bankruptcy and restructuring) proceedings for the purpose of tax recovery.
- Support the exchange of experience used in the assets determination procedure.
- To exchange know how and experiences on the efficiency of preventive measures and on the creation and the notification of an enforceable title.

2.4.5. Support the principles of good governance in the tax area

- Exchange views and promote best practices between tax administrations on the principles of good governance in the tax area both within the EU and towards third countries.

2.5. Co-operation between Member States related to taxes on insurance premiums

Objective 2 (c) of Article 4 of the F2013 Decision

- Improve co-operation between Member States ensuring a better application of the existing rules in relation to taxes on insurance premiums.
- Support the recovery rules and mutual assistance arrangements in a similar way as is being undertaken for VAT and excise duties.

2.6. Meet the special needs of Candidate Countries

Objective 2 (d) of Article 4 of the F2013 Decision

Meet the special needs of Candidate and potential Candidate Countries so that they take the necessary measures for accession in the field of tax legislation and administrative capacity.

2.7. Horizontal programme issues

2.7.1. Management of the Fiscalis 2013 programme

- Support and improve the management of the Fiscalis programme.
- Improve the steering and co-ordination of programme activities.
- Ensure the efficient use of programme management instruments such as those to manage the budget and activities (Activity Reporting Tool (ART2)).
- Work on a common and appropriate use of programme activity tools.
- Follow-up of the implementation of the recommendations of the mid term evaluation of Fiscalis 2013 based on an action plan proposed by the Commission.
- Prepare for a successor Fiscalis programme and ensure transparency about the progress of the legal adoption procedure to relevant stakeholders.

2.7.2. Common training

Article 10 of the F2013 Decision

- Develop, maintain and update where necessary EU e-learning modules, in particular in the areas to be identified during the annual topic selection process with the Training Steering Group.
- Re-assessment of the efficiency of the current localisation processes for EU eLearning courses and implementation of appropriate improvement measures, if required.

2.7.3. Communication and information sharing

Article 12 of the F2013 Decision

- Enlarge the user community of the common platform PICS (Programmes Information and Collaboration Space) allowing online collaboration as a modern and efficient way to strengthen co-operation between the national tax administrations, including the national training schools through the TACTIC community.. Optimise the use of PICS by sharing best practices. Build bridges with other programme tools such as ART2 and Circa.
- Align and address the future communication needs on policy or legislative initiatives in partnership with the EU Communication Network for Taxation and Customs (ECNtc).
- Coordinate, develop and implement common communication projects on policy or legislative initiatives to raise awareness, ensure compliance, support and promote actions of national tax administrations.

Part B: budgetary implementation

1. LEGAL BASIS

Decision No 1482/2007/EC of the European Parliament and of the Council of 11 December 2007 establishing a Community programme to improve the operation of taxation systems in the internal market (Fiscalis 2013) (OJ L 330, 15.12.2007, p. 1).

2. FISCALIS 2013 (BUDGET LINE 140503)

The total 2012 indicative amount for the relevant budget line is EUR 28.200.000². The operations are divided into the following groups (detailed descriptions provided below):

- IT actions: total amount foreseen: EUR 20.400.000;
- Joint actions: total amount foreseen: EUR 5.745.000;
- Common Training tools: EUR 1.000.000;
- Other actions: EUR 1.055.000.

2.1. Joint Actions

Types of joint actions: multilateral controls, seminars, project groups, working visits and any other activity carried out by national administrations or the Commission, the costs of which will be borne by the Union.

Total indicative amount of the grant: EUR 5,695,000³. An envelope of EUR 50,000 is dedicated to the reimbursement of travel and living expenses of experts invited by the Commission to the Joint actions in accordance with Article 14(2)(d) of Decision No 1482/2007/EC.

2.2. IT activities

The operation, support, improvement and development of communication and information exchange systems in the tax field by means of the equipment and service procurement contracts necessary to ensure that the connection of national networks is operational. Total indicative amount is EUR 20.400.000:

- CCN/CSI operations (Common Systems Interface): EUR 5.000.000;

² The total amount of appropriations will be higher if Turkey, Croatia, the former Yugoslav Republic of Macedonia, and Serbia pay their foreseen contributions for joint actions (maximum amount EUR 309,000).

³ The total amount of appropriations will be higher if Turkey, Croatia, the former Yugoslav Republic of Macedonia, and Serbia pay their foreseen contributions for joint actions (maximum amount EUR 309,000).

- Fiscalis Development: EUR 4.300.000;
- Fiscalis Support: EUR 9.000.000;
- Quality assurance for all IT systems: EUR 2.100.000.

2.3. Common Training tools

The development and maintenance of training modules and where appropriate, the supply of the necessary infrastructure and tools for common e-learning in the field of taxation. Total indicative amount: EUR 1.000.000.

2.4. Other actions

The financial allocation for the Programme may also cover expenses relating to Programme management activities, i.e. preparatory, monitoring, control, audit and evaluation activities in particular studies, meetings, information and publication actions, expenses linked to IT networks focusing on information exchange, together with all other technical and administrative expense that the Commission may incur for the management of the programme and other similar activities required to achieve the objectives of the Programme. Total indicative amount: EUR 1.055.000.

3. INFORMATION CONCERNING PUBLIC PROCUREMENT FOR FISCALIS 2013 (BUDGET LINE 140503)

3.1. Information about contracts to be signed under 2012 appropriations

IT activities, Common training tools and any other activities and expenses related to programme management will be carried out by means of service procurement contracts. To this end, it is estimated to sign about 35 specific contracts for the total indicative amount of EUR 22,455,000⁴ under existing multi-annual framework contracts.

3.2. Information on new tender procedures where no budgetary impact is expected for the year 2012.

Three new procurement procedures are envisaged to be launched in 2012 in view of concluding multi-annual framework contracts:

- Provision of services for Quality Assurance and Quality Control of IT activities managed by DG Taxud (QA3). The budget for this contract will be divided between Customs 2013 and Fiscalis 2013 (estimated ratio 60% Customs 2013 and 40% Fiscalis). Estimated publication of the procurement procedure: 3rd quarter of 2012. The indicative amount of the framework contract will be EUR 40,000,000 with a maximum duration of 5⁵ years.

⁴ The specific contracts are usually shared with budget line 14.0402 Customs 2013, which is mentioned earlier in this Financing Decision. Thereby the actual value of the specific contracts will be higher.

⁵ Operational TAXUD systems are critical for Customs union and Taxation in Europe. In view of assuring continuity of the critical services, replacement of contractors has to be as long as 18 months as

- Provision of IT services as Architecture, Specifications, Development, Test and Maintenance of Customs, Taxation and Excise Trans-European Systems and Applications (CustFitsDev). The tender will be published in one or more lots and the budget for this contract will be divided between Customs 2013 and Fiscalis 2013 (estimated ratio 60% Customs 2013 and 40% Fiscalis). Estimated publication of the procurement procedure: 4th quarter of 2012. The indicative amount of the framework contract will be EUR 200,000,000 with a maximum duration of 8⁶ years.
- Provision of communication services: Estimated publication of the procurement procedure: 3rd quarter of 2012. The budget for this contract will be divided between Customs 2013, Fiscalis 2013 and Internal Market⁷ (estimated ratio 60% Customs 2013, 30% Fiscalis, 10% Internal Market). The indicative amount of the framework contract will be EUR 10,000,000 with a maximum duration of 4 years.
- Provision of services to develop CCN/CSI (Common Communication Network/Common System Interface) (CCN2). The budget for this contract will be divided between Customs 2013 and Fiscalis 2013 (estimated ratio 60% Customs 2013 and 40% Fiscalis). Estimated publication of the procurement procedure: 2nd quarter of 2012⁸. The indicative amount of the framework contract will be EUR 40,000,000 with a maximum duration of 5⁹ years.

4. INFORMATION CONCERNING GRANTS FOR FISCALIS 2013 (BUDGET LINE 140503)

The Joint actions for a maximum amount of EUR 5,695,000¹⁰ will be carried out by means of a grant agreement for an action with multiple beneficiaries. The grant is expected to be awarded in the 1st quarter of 2012.

experience shows. This means that in the case of 4 years contracts, only one year of stability of the service would be assured. During this period it takes place the drafting and awarding of the next call for tender, a process that normally takes up to 2 years. Bearing in mind that limited innovation can happen during hand over and take over phases, duration of 4 years would exclude or drastically limit innovation in our IT contracts. This guides in the need of longer duration of these contracts.

⁶ Operational TAXUD systems are critical for Customs union and Taxation in Europe. In view of assuring continuity of the critical services, replacement of contractors has to be as long as 18 months as experience shows. This means that in the case of 4 years contracts, only one year of stability of the service would be assured. During this period it takes place the drafting and awarding of the next call for tender, a process that normally takes up to 2 years. Bearing in mind that limited innovation can happen during hand over and take over phases, duration of 4 years would exclude or drastically limit innovation in our IT contracts. This guides in the need of longer duration of these contracts.

⁷ Budget line Internal Market (14.0201) is not part of this financing decision.

⁸ The tender procedure has been postponed from the year 2011.

⁹ Operational TAXUD systems are critical for Customs union and taxation in Europe. In view of assuring continuity of the critical services, replacement of contractors has to be as long as 18 months as experience shows. This means that in the case of 4 years contracts, only one year of stability of the service would be assured. During that year the drafting of the next call for tender would be necessary. Bearing in mind that limited innovation can happen during hand over and take over phases, duration of 4 years would exclude or drastically limit innovation in our IT contracts. This guides in the need of longer duration of these contracts.

¹⁰ This amount may reach EUR 6,004,000 in case Turkey, Croatia, the former Yugoslav Republic of Macedonia, and Serbia pay their foreseen contributions for joint actions (maximum amount EUR 309,000).

In accordance with Article 168(1)(d) of the Implementing Rules, grants may be awarded without a call for proposals to bodies identified by a basic act, within the meaning of Article 49 of the Financial Regulation, as beneficiaries of a grant. In conformity with Article 3 of Decision n° 1482/2007/EC of 11 December 2007, the beneficiaries of the grants will be the tax administrations of Member States and of other eligible countries fulfilling the conditions for participation outlined in Article 3 §2 of the basic act.

The proposed activities (Joint actions) to be included in the action financed through the grant shall be selected and assessed on the basis of the following evaluation criteria:

4.1. Eligibility criteria:

- In accordance with Article 168(1)(d) of the Implementing Rules, grants may be awarded without a call for proposals to bodies identified by a basic act, within the meaning of Article 49 of the Financial Regulation, as beneficiaries of a grant.
- In conformity with Article 3 of Decision n° 1482/2007/EC of 11 December 2007, the beneficiaries of the grants will be the tax administrations of Member States and of other eligible countries fulfilling the conditions for participation outlined in Article 3 §2 of the basic act.¹¹
- The proposed activities must be part of the activities provided for by Article 1§2 of the programme decision: multilateral controls, seminars, project groups, working visits, training activities and any other similar activities required for the realisation of the objectives of the programme.

4.2. Selection criteria:

- The applicants have the necessary operational and organisational competences for hosting the proposed activities when applicable.
- The applicants have the appropriate knowledge and expertise in the tax policy areas covered by the proposed activity.

4.3. Award criteria:

- The proposed activities shall be in line with the objectives of the programme decision and the priorities as specified in the Annual Work Programme.
- The proposed activities shall be of value added to the tax policy as outlined at Union level. It shall moreover be complementary to past, present and future activities set up in this field.

¹¹ The three candidate countries currently participating in FISCALIS 2013 are Turkey, Croatia and the Former Yugoslav Republic of Macedonia. Serbia is the only potential candidate country currently participating in FISCALIS 2013.

- The results and outputs of the proposed activities shall have a multiplying potential through their interest for and dissemination to a wider target audience within the national tax administrations than only the beneficiaries attending the activity.
- The activities shall be proposed on the basis of a coherent concept, with sufficient detail and appropriate methodology and timing.
- The proposed activities should be cost efficient in that the related costs, such as organisational and participant related cost for the activities should be in proportion to its objectives and expected outcomes.
- The proposed activities shall have a European dimension in that their expected outcomes should be beneficial to all participating countries (Member States, Croatia, Former Yugoslav Republic of Macedonia, Serbia and Turkey) or to at least two participating countries if the subject area is more targeted.

4.4. Grant

The grant will take the form of a combination of :

- Reimbursement of up to 100% of the eligible costs actually incurred by the beneficiaries for the following items:
 - (a) travel costs of their delegates;
 - (b) accommodation costs of their delegates, up to a maximum of a given amount pre-defined per country;
 - (c) costs linked to the organization of events in the framework of a given joint action up to the corresponding ceiling, as authorized by the Commission.
- Lump sums for daily allowances for national delegates.

The amounts to be used for (b) and the second bullet point are those set out in the Commission Decision for the general implementing provisions adopting the guide to missions for officials and other servants of the European Commission in force at the moment of the signature of the grant agreement. Both lists of rates shall be annexed to the grant agreement.

Moreover the national administrations put their financial and human resources at the disposal of both the organization and the participation in the above-mentioned events. The corresponding administrative expenditure, staff and equipment costs, including the salary costs of personnel are covered by national administrations, in compliance with the co-financing principle.